(which exempts companies from payment of corporate income tax on profits derived from promoted activities), export requirements were in place during the tax year covered by the tax returns filed during the POR. That the BOI retroactively lifted the export requirements of certain licenses does not change the fact that the Minebea Group of companies had to export the subject merchandises in order to claim benefits under Section 31. A similar argument holds for benefits received under Section 28.[1] During the review period, the Minebea Group were able to import fixed assets with licenses which contained export requirements as a condition of receiving Section 28 benefits.

Not all of the BOI liftings were based upon BOI Category status. The export requirements for one of the Minebea Group's BOI licenses were lifted based on the fact that one of the Minebea Group's subsidiaries had a long-standing export history. Thus, the continued receipt of the benefits is contingent upon the fact that the company had an export history. Had the company been unable to demonstrate a history of export performance, there is no evidence that export requirements could have been lifted under this decree. *See* Exhibit 23 of the public version of respondents' December 12, 1994 questionnaire response.

As explained in our preliminary results, effective April 1, 1993, all types of ball bearings and parts thereof were reclassified under industrial category 4.8, ''Manufacture of fabricated metal products, including metal parts for automotive and electronic products.'' In addition, new policies and criteria issued by the BOI stipulate that tax and duty privileges for promoted projects approved after April 1, 1993 are contingent upon location of the promoted company in one of three types of investment promotion zones. Therefore, promoted projects approved after April 1, 1993 for products classified under category 4.8 must be located in industrial promotion zones 2 or 3. In addition, export performance is a criterion for approval of promoted projects involving companies which are wholly or significantly foreign-owned.

In conclusion, IPA licences conferred countervailable benefits during the review period, and there has not been a program-wide change which would warrant an adjustment of the cash deposit rate. The RTG's liftings of certain export requirements for certain BOI licenses held by the Minebea Group do not constitute the outright elimination of export conditions with respect to the subject merchandise. Rather, IPA benefits continue to be contingent upon export performance with respect to ball bearings, the class or kind of merchandise subject to the countervailing duty order. As discussed above, export requirements were in place as a specific condition with respect to Section 36(1) benefits, and export performance criteria continued to exist with respect to the class or kind of merchandise for both Section 31 and Section 28 benefits.

Comment 2: Petitioner alleges that, in the preliminary results, there was a clerical error in the calculation of the mark-up adjustment.

Department's Position: We agree. We used an incorrect figure in the calculation. Using the correct mark-up ratio, we calculate the net subsidy rate to be 4.85 percent *ad valorem*.

Final Results of Review

For the period January 1, 1992, through December 31, 1992, we determine the net subsidy to be 4.85 percent *ad valorem* for all companies.

The Department will instruct the U.S. Customs Service to assess the following countervailing duties:

Manufacturer/exporter	Rate
All Companies	4.85

The Department will instruct the U.S. Customs Service to collect a cash deposit of estimated countervailing duties of 4.85 percent *ad valorem* of the f.o.b. invoice price on all shipments of the subject merchandise from all companies.

This notice serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 C.F.R. 355.34(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and 19 CFR 355.22.

Dated: September 29, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

Appendix A

Scope of The Review

The products covered by this review, ball bearings, mounted or unmounted, and parts thereof, are described below.

Ball Bearings, Mounted or Unmounted, and Parts Thereof

These products include all antifriction bearings which employ balls as the rolling element. During the review period, imports of these products were classifiable under the following categories: antifriction balls; ball bearings with integral shafts; ball bearings (including radial ball bearings) and parts thereof; ball bearing type pillow blocks and parts thereof; ball bearing type flange, take-up, cartridge, and hanger units, and parts thereof; and other bearings (except tapered roller bearings) and parts thereof. Wheel hub units which employ balls as the rolling element are subject to the review. Finished but unground or semiground balls are not included in the scope of this review. Imports of these products are currently classifiable under the following HTS item numbers: 8482.10.10, 8482.10.50, 8482.80.00, 8482.91.00, 8482.99.10, 8482.99.70, 8483.20.40, 8483.20.80, 8483.30.40, 8483.30.80, 8483.90.20, 8483.90.30, 8483.90.70, 8708.50.50, 8708.60.50, 8708.99.50.

This review covers all of the subject bearings and parts thereof outlined above with certain limitations. With regard to finished parts (inner race, outer race, cage, rollers, balls, seals, shields, etc.), all such parts are included in the scope of this review. For unfinished parts (inner race, outer race, rollers, balls, etc.), such parts are included if (1) they have been heat treated, or (2) heat treatment is not required to be performed on the part. Thus, the only unfinished parts that are not covered by this review are those where the part will be subject to heat treatment after importation.

[FR Doc. 95–24930 Filed 10–5–95; 8:45 am]

BILLING CODE 3510–DS–P

[1] Prior to the review period, IPA Section 28 allowed companies to import fixed assets free of import duties, the business tax and the local tax. However, effective January 1, 1992, the RTG eliminated both the business tax and the local tax and instituted a value added tax (VAT) system. In the preliminary results of this administrative review, the Department determined that the exemption of the VAT on imports of fixed assets under Section 21(4) of the VAT Act does not constitute a countervailable benefit to the companies specified in Section 21(4). *See Ball Bearings and Parts Thereof from Thailand* (60 FR 42532). Our analysis of the comments submitted by the interested parties, summarized below, has not led us to change this finding or our finding that the exemptions of import duties on fixed assets under Section 28 continue to provide countervailable benefits. However, as stated in the preliminary results, the Department will continue to examine provisions of the VAT Act, including Section 21(4), in future administrative reviews to ascertain that no countervailable benefits are being provided to manufacturers of subject merchandise.

[C–559–802]

Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof (AFBs) From Singapore; Final Results of Countervailing Duty Administrative Reviews

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of final results of countervailing duty administrative reviews.

SUMMARY: On August 4, 1995 (60 FR 39933), the Department of Commerce (the Department) published in the Federal Register its preliminary results of administrative reviews of the countervailing duty orders on antifriction bearings (other than tapered roller bearings) and parts thereof (AFBs) from Singapore for the periods January 1, 1992 through December 31, 1992, and January 1, 1993 through December 31, 1993. We have completed these reviews and determine the net subsidy to be zero during both periods for the Minebea group of companies (Pelmec Industries (Pte.) Ltd., NMB Singapore Ltd, and Minebea Co. Ltd. Singapore Branch), and 9.11 percent *ad valorem* for all other companies. The Department will instruct the Customs Service to liquidate, without regard to countervailing duties, all shipments of the subject merchandise from Singapore exported by the Minebea group of companies on or after January 1, 1992 and on or before December 31, 1993. For all other companies, will instruct the U.S. Customs Service to assess countervailing duties as indicated above.

EFFECTIVE DATE: October 6, 1995.

FOR FURTHER INFORMATION CONTACT: Brian Albright or Cameron Cardozo, Office of Countervailing Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On August 4, 1995, the Department published in the Federal Register (60 FR 39933) the preliminary results of its administrative reviews of the countervailing duty orders on AFBs from Singapore. The Department has now completed these administrative reviews in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

We invited interested parties to comment on the preliminary results. On September 5, 1995, a case brief was submitted jointly by respondents, the Government of Singapore (GOS) and the Minebea group, producers of the subject merchandise which exported to the United States during the review period. On September 12, 1995, the petitioner, the Torrington Company, submitted rebuttal comments.

The reviews cover the periods January 1, 1992 through December 31, 1992 and January 1, 1993 through December 31, 1993. The 1992 reviews involve three related companies and 16 programs. The 1993 reviews cover the same companies and 17 programs.

Applicable Statute and Regulations

The Department is conducting this administrative review in accordance with section 751(a) of the Act. Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994. However, references to the Department's Countervailing Duties; Notice of Proposed Rulemaking and Request for Public Comments, 54 FR 23366 (May 31, 1989) (*Proposed Regulations*), are provided solely for further explanation of the Department's countervailing duty practice. Although the Department has withdrawn the particular rulemaking proceeding pursuant to which the Proposed Regulations were issued, the subject matter of these regulations is being considered in connection with an ongoing rulemaking proceeding which, among other things, is intended to conform the Department's regulations to the Uruguay Round Agreements Act. See 60 FR 80 (Jan. 3, 1995).

Scope of the Reviews

Imports covered by these reviews are shipments of antifriction bearings (other than tapered roller bearings) and parts thereof. The subject merchandise covers five separate classes or kinds of merchandise, each of which is described in detail in Appendix A to this notice. The Harmonized Tariff Schedule item numbers listed in Appendix A are provided for convenience and Customs purposes. The written descriptions remain dispositive.

On October 30, 1992, the Department received a request for a scope determination from Sundstrand Pacific (Sundstrand). Specifically, Sundstrand asked the Department to find its part number 742973, an outer-race of the cylindrical roller bearing, not within the scopes of the countervailing duty orders. The request was subsequently evaluated in accordance with section 355.29(i)(1) of the Department's regulations. On February 4, 1993, the Department determined that the product in question was within the scope of the order on cylindrical roller bearings (58 FR 27542, 27543; May 10, 1993). Because the product descriptions detailed in Sundstrand's request for a scope determination were dispositive as to whether part number 742973 was within the scope of the order on cylindrical roller bearings, the Department did not initiate a formal scope inquiry. Accordingly, the U.S. Customs Service has been instructed to continue to suspend liquidation of part 742973 exported by Sundstrand.

Best Information Available

During the investigation, Sundstrand, an exporter of the subject merchandise which was identified by the Government of Singapore (GOS), refused to participate, and consequently received a rate based entirely on best information available (BIA)(see Final Affirmative Countervailing Duty Determinations and Countervailing Duty Orders: Antifriction Bearings (other than Tapered Roller Bearings) and Parts thereof from Singapore (54 FR 19125, 19126; May 3, 1989)). Section 776(c) of the Act requires the Department to use BIA ''whenever a party or any other person refuses or is unable to produce information requested in a timely manner and in the form required, or otherwise significantly impedes an investigation * * *'' *See also* 19 CFR § 355.37.

In determining what rate to use as BIA, the Department follows a two-tiered methodology. The Department normally assigns lower BIA rates to those respondents who cooperate in an administrative review (tier two) and rates based on more adverse assumptions for respondents who do not cooperate in the review, or who significantly impede the proceeding (tier one). *Cf. Allied Signal Aerospace Co.* v. *United States*, 996 F. 2d 1185 (Fed. Cir. 1993), *aff'd*, 28 F. 3d 1188, *cert. denied*, 1995 U.S. Lexis 100 (1995) (*Allied-Signal*).

In these reviews, only the three related Minebea companies, which account for the majority of Singaporean exports to the United States of the subject merchandise, responded to the Department's questionnaires. Sundstrand did not respond to our questionnaires. Furthermore, during the course of verification of the GOS questionnaire response for 1992, we examined a list of companies which exported subject merchandise to the United States but, for reasons unknown

to the Department, did not respond to our questionnaire (See April 8, 1994, memorandum to Barbara E. Tillman (Public Version) regarding Verification of Questionnaire Response in 1992 Administrative Review of CVD Order on Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From Singapore—Covering the Period January 1, 1992 through December 31, 1992, at 4, which is on file in the public file of the Central Records Unit, Room B–099 of the Department of Commerce). The GOS did not provide any information regarding Sundstrand or the other companies' sales or exports of the subject merchandise, or the extent to which Sundstrand or these companies participated in the programs reviewed. During the course of the 1993 verification of the GOS questionnaire response, we again examined a list of companies which exported subject merchandise to the United States but did not respond to our questionnaire (See April 9, 1995, memorandum to Barbara E. Tillman (Public Version) regarding Verification of Questionnaire Responses in the 1993 Administrative Review of Countervailing Duty Order on Antifriction Bearings (Other Than Tapered Roller Bearings) From Singapore, at 3, which is on file in the public file of the Central Records Unit, Room B–099 of the Department of Commerce). Again, the GOS did not provide any information regarding Sundstrand or the other companies' sales or exports of the subject merchandise, or the extent to which they participated in the programs reviewed. Therefore, in accordance with section 776(c) of the Act and Allied-Signal, we are assigning to Sundstrand and all other non-respondent companies a first-tier uncooperative BIA rate for both periods of review. The rate we are applying for the periods January 1, 1992, through December 31, 1992, and January 1, 1993, through December 31, 1993, is 9.11 percent *ad valorem*. This rate is the rate that has been assigned to Sundstrand in each review since the first administrative review (see Final Results of Countervailing Duty Administrative Review: Antifriction Bearings (other than Tapered Roller Bearings) and Parts thereof from Singapore (56 FR 26384; June 7, 1991)).

Calculation Methodology for Assessment and Cash Deposit Purposes

In accordance with our standard practice, for both periods of review, we calculated the net subsidy on a country-wide basis by first calculating the subsidy rate for each company subject to the administrative review. We then weight-averaged the rate received by each company using as the weight the company's share of total exports from Singapore to the United States of subject merchandise, including all companies, even those with *de minimis* and zero rates. To determine the value of exports for the Minebea group of companies, we added the reported total exports of subject merchandise to the United States by the two related producers/exporters, NMB Singapore Ltd. and Pelmec (Pte.) Ltd., to the total net mark-up on exports of subject merchandise to the United States reported by the related trading company respondent, Minebea Singapore Ltd. To determine the value of exports for Sundstrand and all other non-respondent companies based on BIA (see Best Information Available, above), we subtracted the value of the Minebea companies' exports of subject merchandise to the United States from the total value of exports of subject merchandise to the United States, as reported by the GOS.

We then summed the individual weight-averaged rates to determine the subsidy from all programs benefitting Singaporean exports of subject merchandise to the United States. Because the country-wide rate calculated using this methodology was above *de minimis*, as defined by 19 CFR § 355.7, for both periods of review, we next examined the net subsidy rate calculated for each company to determine whether individual company rates differed significantly from the weighted-average country-wide rate, pursuant to 19 CFR § 355.22(d)(3).

For both periods of review, we found that the Minebea group of companies and the non-respondent companies had significantly different net subsidy rates (zero and 9.11 percent *ad valorem*, respectively). Under the Department's practice, any companies which did not have a significantly different rate would be assigned the country-wide rate. See *Ceramica Regiomontana* v. *United States* 853 F. Supp. 431,439 (CIT 1994). However, because we are applying BIA to all other companies besides the Minebea group (See Best Information Available, above), we are not issuing a weighted-average country-wide rate.

Analysis of Programs

Based upon our analysis of the questionnaire responses, verification, and written comments from petitioner and respondents we determine the following:

I. Program Found Not to Confer Subsidies

In the preliminary results we found the following program to be non-countervailable:

Investment Allowances Under Part X of the Economic Expansion Incentives Act (EEIA)

Our analysis of the comments submitted by the interested parties, summarized below, has not led us to change our findings in the preliminary results.

II. Programs Found Not To Be Used

In the preliminary results we found the following programs to be not used during both the 1992 and 1993 review periods:

A. Production for Export under Part VI of the EEIA
B. Monetary Authority of Singapore Rediscount Facility
C. Other Tax Incentives under the EEIA
- Part IV: Expansion of Established Enterprises
- Part VII: International Trade Incentives
- Part VIII: Foreign Loans for Productive Equipment
- Part IX: Royalties, Fees and Development Contributions
- Part XI: Warehousing and Servicing Incentives

D. Incentives Under the Income Tax Act
- Sections 14B and 14C: Double Deduction of Export Promotion Expenses
- Section 14E: Double Deduction for Research and Development
- Section 19B: Write-Offs of Payments for ''Know-How'', Patents and Manufacturing Licenses

E. Programs Administered by the Economic Development Board
- Capital Assistance Scheme
- Productive Development Assistance Scheme
- Initiatives in New Technology Program

F. Program Administered by the National Science Technology Board: Research & Development Assistance Scheme

In addition, for the 1993 review, we found that the producers/exporters of the subject merchandise did not apply for or receive benefits under Part IIIA of the EEIA (post-pioneer status).

Analysis of Comments

Comment: The petitioner argues that the record evidence does not support the Department's preliminary conclusion that Part X of the EEIA is not limited to a specific enterprise or industry or a group of enterprises or industries. Petitioner states that AFBs, accounting for only a fraction of the production and sales of one of 69 industry categories, represented less than one percent of all industries; as such, it accounted for a disproportionate

share of the allowances received by all industries. Petitioner also points out the Department's analysis showing that AFBs producers, who received two (or 0.6 percent) of the 329 grants made under the program over a four-year period, accounted for 6.3 percent of the total value of those grants. (*See* December 30, 1994 Memorandum to Barbara E. Tillman Regarding *1992 and 1993 Administrative Reviews of Antifriction Bearings (AFBs) from Singapore—Investment Allowance Program, Part X of the Economic Expansion Incentives Act (EEIA),* on file in the public file of the Central Records Unit, Room B–099 of the Department of Commerce) (*Analysis Memo*). Moreover, petitioner argues, the fact that one industry sector (electronics) received more benefits under Part X than the sector which includes AFBs (fabricated metal products) does not preclude the Department from finding that the AFBs is a dominant user. Congress' intention with respect to the specificity test, petitioner states, is to differentiate between government assistance that is broadly available and widely used and subsidies provided to discrete segments of the economy, and not to function as a loophole through which narrowly focused subsidies provided to discrete segments of an economy could escape the purview of the CVD law. (*See* Statement of Administrative Action, H. Doc. 103–316, 103d Cong., 2d Sess. 929–30 (1994)). Petitioner again refers to the Department's *Analysis Memo* showing that three industry sectors (electronics, fabricated metal products, and non-electrical machinery) accounted for 71 percent of the total allowances provided. As such, petitioner argues that benefits bestowed to AFBs producers under Part X are countervailable subsidies.

Department's Position: We disagree with petitioner. The Department conducts its specificity test on a case-by-case basis, taking into account all information on the record. The test requires, among other things, that the Department consider several factors. See 19 U.S.C. 1677(5)(B), and Proposed Regulations, at section 355.43(b)(2). The factors of our analysis, listed in the order of consideration, are the following: (i) the extent to which a government acts to limit the availability of a program (the Department has consistently interpreted this factor as providing for the *de jure* analysis. See, e.g. Fresh, Chilled, and Frozen Pork from Canada, 54 FR 30744, 30777 (1989)); (ii) the number of enterprises, industries, or groups thereof that actually use a program; (iii) whether there are dominant users of a program, or whether certain enterprises, industries, or groups thereof receive disproportionately large benefits under a program; and (iv) the extent to which a government exercises discretion in conferring benefits under a program. *Proposed Regulations,* at § 355.43(b)(2).

Petitioner's comments address the third factor of specificity analysis, whether there are dominant or disproportionate users of the program. Petitioner suggests two comparisons as being indicative of disproportionality, one between the number of industry categories receiving allowances and the value of the allowances received, and the other between the number of allowances and the value of the allowances. Petitioner's use of these comparisons is neither indicative nor informative of whether disproportionate benefits have been bestowed. The fact that AFBs received only 0.6 percent of the number of allowances under Part X (or represented less than one percent of the number of industries) but 6.3 percent of the total value of allowances bestowed is not evidence of disproportionality under the Department's practice.

In prior cases where the Department has found disproportionality (See Final Affirmative Countervailing Duty Determinations: Certain Steel Products from Brazil (Certain Steel), 58 FR 37295 (July 9, 1993); Final Affirmative Countervailing Duty Determination: Grain-Oriented Electrical Steel From Italy (Electrical Steel), 59 FR 18357, 18360 (April 18, 1994); Live Swine from Canada; Final Results of Countervailing Duty Administrative Review (Live Swine), 59 FR 12243 (March 16, 1994), we analyzed whether respondents received a disproportionate share of benefits by comparing their share of benefits to the collective or individual share of benefits provided to all other users of the program in question. Similarly, in this case, we compared the share of benefits received by AFBs under Part X to the individual and collective share of benefits provided to all others. The share of Part X benefits received by AFBs was only 6.3 percent of the total value of allowances received by all users. In Certain Steel, by contrast, steel producers accounted for more than 50 percent of the benefits under the examined program. The small amount of benefits received by AFBs producers is also distinguishable from Electrical Steel, in which steel producers received 34 percent of the benefits, and Live Swine, in which hog producers received 70 percent of the total benefits under the examined program.

Moreover, we do not find persuasive petitioner's argument that, as part of one of three industry categories which collectively received 71 percent of the allowances approved, AFBs received a disproportionate share. While it is possible for a group of industries to be a ''disproportionately large'' recipient of benefits based on the facts of a given case (See Certain Steel and Electrical Steel), in this instance we are dealing with three industry categories which include a wide variety of distinct and diverse products, not variations of the same product or the same product at different stages of production. As petitioner has acknowledged in its comments, AFBs are only part of the fabricated metal products category. This category also includes toolings, fasteners, springs, wireforms, stamping equipment, and many other products, all of which received allowances. Furthermore, the products with approved allowances in the electronics category include circuit boards, television components, microwave units, semiconductors, telephones, audio webs, and other products. See Verification Report (Public Version) for the 1992 Administrative Review, May 8, 1995, at 19, which is on file in the public file of the Central Records Unit, Room B–099 of the Department of Commerce. Thus, while the fact that three industry categories collectively accounted for 71 percent of the value of total allowances may, on its face, appear significant, when all of the information regarding the usage of the program is analyzed, this number alone is not sufficient to find that AFBs received a disproportionate share.

We agree with petitioner's assertion that the specificity test is not intended to function as a loophole through which narrowly focused subsidies provided to discrete segments of an economy escape the purview of the CVD law. However, in our analysis, we found no evidence that Part X is a narrowly focused subsidy provided to AFBs. Rather, the Department has found the broad distribution of Part X benefits among companies and industries in Singapore to be indicative that the program is widely available and used by more than just ''discrete segments'' of the economy. Therefore, our preliminary finding regarding Part X remains unchanged.

Final Results of Review

For the periods January 1, 1992 through December 31, 1992 and January 1, 1993 through December 31, 1993, we determine the net subsidy to be zero for the Minebea group of companies and

9.11 percent *ad valorem* for all other companies.

The Department will instruct the U.S. Customs Service to assess the following countervailing duties:

Manufacturer/exporter	Rate (percent)
Minebea Companies (Pelmec, NMB, and MSB)	0.00
All Other Companies percent	9.11

The Department will also instruct the U.S. Customs Service to collect zero cash deposits of estimated countervailing duties on all shipments of the subject merchandise from Singapore by the Minebea group of companies, and 9.11 percent of the f.o.b. invoice price on all shipments of the subject merchandise from all other companies, entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review.

This notice serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 C.F.R. 355.34(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and 19 CFR 355.22.

Dated: September 29, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–24931 Filed 10–5–95; 8:45 am]

BILLING CODE 3510–DS–P

[C–357–404]

Certain Apparel From Argentina; Final Results of Countervailing Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of final results of countervailing duty administrative review.

SUMMARY: On August 16, 1995, the Department of Commerce (the Department) published in the Federal Register its preliminary results of administrative review of the countervailing duty order on certain apparel from Argentina for the period January 1, 1991 through December 31, 1991. We have completed this review and determine the net subsidy to be zero for Agrest, S.A. (Agrest), Comercio Internacional, S.A. (Comercio), IVA, S.A. (IVA), and Leger, S.A. (Leger), 15.87 percent *ad valorem* for Pulloverfin, S.A. (Pulloverfin) and 0.76 percent *ad valorem* for all other companies. We will instruct the U.S. Customs Service to assess countervailing duties as indicated above.

EFFECTIVE DATE: October 6, 1995.

FOR FURTHER INFORMATION CONTACT: Judy Kornfeld or Lorenza Olivas, Office of Countervailing Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On August 16, 1995, the Department published in the Federal Register (60 FR 42530) the preliminary results of its administrative review of the countervailing duty order on certain apparel from Argentina. The Department has now completed this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act). We invited interested parties to comment on the preliminary results. We received no comments. The review covers the period January 1, 1991 through December 31, 1991. The review involves 5 companies and 10 programs.

Applicable Statute and Regulations

The Department is conducting this administrative review in accordance with section 751(a) of the Act. Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994. However, references to the Department's *Countervailing Duties; Notice of Proposed Rulemaking and Request for Public Comments,* 54 FR 23366 (May 31, 1989) (*Proposed Regulations*), are provided solely for further explanation of the Department's countervailing duty practice. Although the Department has withdrawn the particular rulemaking proceeding pursuant to which the Proposed Regulations were issued, the subject matter of these regulations is being considered in connection with an ongoing rulemaking proceeding which, among other things, is intended to conform the Department's regulations to the Uruguay Round Agreements Act. *See* 60 FR 80 (Jan. 3, 1995).

Scope of the Review

The subject merchandise is certain apparel from Argentina. During the review period, this merchandise was classifiable under the following HTS numbers, which are based on the amended conversion of the scopes of the countervailing duty order. *See Certain Textile Mill Products From Mexico, Certain Apparel From Argentina, and Certain Apparel From Thailand* (58 FR 4151; January 13, 1993).

6104.41.00, 6104.43.10, 6104.44.10, 6104.51.00, 6104.53.10, 6104.61.00, 6104.63.15, 6105.10.00, 6105.20.20, 6106.10.00, 6106.20.10, 6106.90.10, 6109.90.20, 6110.10.20, 6110.20.20, 6111.10.00, 6112.41.00, 6112.49.00, 6115.20.00, 6115.91.00, 6115.93.10, 6115.99.14, 6116.91.00, 6116.93.15, 6201.12.20, 6202.11.00, 6202.13.30, 6202.91.10, 6202.91.20, 6202.92.20, 6202.93.40, 6203.22.30, 6203.42.40, 6204.11.00, 6204.13.10, 6204.19.10, 6204.21.00, 6204.31.20, 6204.33.40, 6204.39.20, 6204.41.20, 6204.42.30, 6204.43.30, 6204.44.30, 6204.51.00, 6204.53.20, 6204.59.20, 6204.61.00, 6204.63.25, 6204.69.20, 6205.10.20, 6206.20.30, 6206.40.25, 6209.10.00, 6209.20.10, 6209.20.50, 6209.90.30, 6211.12.30, 6211.41.00, 6214.30.00, 6214.40.00.

Best Information Available (BIA) for Pulloverfin

Section 776(c) of the Act requires the Department to use BIA ''whenever a party or any other person refuses or is unable to produce information requested in a timely manner and in the form required, or otherwise significantly impedes an investigation.''

In determining what rate to use as BIA, the Department follows a two-tiered methodology. The Department normally assigns lower BIA rates for those respondents who cooperated in an